

Factsheet Corporate Responsibility

figures and guidelines

What means Corporate Responsibility at VNG Handel & Vertrieb GmbH?

At VNG Handel & Vertrieb GmbH, we understand sustainability as the balance between successful business operations, reliable energy supply and the transition to a green energy economy. Every process, every decision and every action should be guided by this. Sustainable business to us means continuously driving further development without depleting natural resources. A balance between economic, ecological, and social matters is important here. To measure our progress and set targets, we are in dialogue with the independent ratings platform **EcoVadis**. In 2020-2023, we were awarded the Bronze Medal and are continually working on anchoring sustainability and climate protection more strongly in our operations.

As we help to shape the energy transition, we want to go one step further and report on important key figures and guidelines in the context of the three target fields of **economy, ecology** and **social issues**.

Since 2023, VNG AG has also published a separate sustainability report for the reporting years 2022 and 2023. This report highlights the sustainability efforts of the Group companies, including VNG Handel & Vertrieb GmbH, in the areas of governance, environment and social issues. In terms of methodology, this report is based on the Global Initiative Guidelines (GRI).

Economy

Successful and sustainable business are not opposites but offer new potential for innovation and value creation. To achieve the national CO₂ reduction targets quickly and efficiently, we want to play an active role in shaping the energy transition. Together with VNG AG, we are pursuing the 2030+ strategy and continuously expanding our green range. Our Group mission statement developed in 2024 supports us in our green transformation. In addition to our core gas business, we are expanding our activities to include biomethane. We are also involved in the Bad Lauchstädt regulatory sandbox, where green hydrogen is produced, stored, transported, and marketed. A significant milestone was the conclusion of the hydrogen contract with TotalEnergies Raffinerie Mitteldeutschland together with our joint venture partner Uniper Hydrogen GmbH in 2023. We are also continuing to work on further green projects and collaborations, thereby taking important steps towards a successful ramp-up of the hydrogen economy.

In order to be able to meet these challenges and to secure our entrepreneurial activities, compliance with the legal framework is essential. The code of conduct and other measures and tools help us to avoid risks of market manipulation, corruption, and compliance violations.

In addition, rules, and regulations such as the Procurement Regulations, Business Partner Review and the General Terms and Conditions of Purchase support us in the selection of our business partners in order to exclude liability claims. These measures are supplemented by regular training and support from a compliance manager who acts as a contact person. In 2023, we recorded no corruption, market manipulation or compliance violations. As part of our efforts to implement the Act on Corporate Due Diligence Obligations in Supply Chains, we are also introducing a supplier Code of Conduct, which we intend to successively incorporate into our procurement contracts to promote human rights-compliant conduct in our supply chains.

Ecology

Climate and environmental protection are also important objectives regarding our sustainability efforts. In addition to the strategic orientation towards biomethane and hydrogen as energy sources of the future, we would also like to make our own contribution as a company. This is why we report on our internal energy, paper and water consumption, waste volumes, and CO₂ emissions caused by business trips. Documentation of the data provides information about the current state of development and forms the basis for future ecological objectives in the company. The consumption of resources should decrease in the future and business trips should be planned according to CO₂ factors. As part of the EnBW Group, which committed to achieving a 43% reduction in its Scope 3 emissions by 2035 compared to the base year 2018 as part of SBTi certification in 2023, our target is also an annual reduction in Scope 3 emissions of 2.5% from the base year 2018. We have met this target since then.

The choice of our IT service provider, GISA GmbH, also underlines our efforts to protect the environment. **Green IT by GISA** leads to significant electricity and CO₂ savings and uses energy- and resource-saving cooling as well as hosting and housing services. The DIN EN ISO 14001-certified environmental management system ensures compliance with environmental measures. This low-CO₂ partnership consolidates the environmental performance of our internal IT systems and processes. A further effort to work in a resource-saving way is converting various printed materials to 100% recycled paper and ceasing physical copies of invoices.

Our key environmental figures

Key figures	Unit	2020	2021	2022	2023
Energy consumption	in kWh	3.461.798,10	3.543.495,00	3.191.659,50	2.870.105,70
Waste volume	in t	11,90	13,90	13,50	23,80
Water consumption	in m3	4.472,81	2.677,75	3.065,94	3.102,45
of which drinking water	in m3	3.249,55	1.924,68	2.136,13	2174,19
of which greywater	in m3	1.223,26	753,07	929,13	927,96
Sludge from on-site wastewater treatment	in l	3.186,00	3018,32	3.186,00	3.186,00
Paper consumption	in pages	108.189	43.654	34.743	35.011
CO ₂ from air travel	in kg	16.190	10.541	33.689	104.204
Air miles	miles	34.255	24.840	64.595	236.516
CO ₂ from hire cars	in kg	3.875	978	1.826	1.934
Hire car km	in km	22.412	6.783	12.920	13.659
Taxi/travel expenses ¹	in EUR	1.511	518	3.874	7.157
Private car/travel expenses	in EUR	1.016	252	2.735	1.911
Private car/km	in km	3.389	839	9.119	6.371
Train/travel expenses ²	in EUR	925	272	708	1.806
Train/ km	in km	21.559	- ³	- ³	- ³
Train/ CO ₂	in kg	70	- ³	- ³	- ³
Car fuel consumption – petrol	in l	14.509	12.293	14.410	14.340
Car fuel consumption – diesel	in l	24.936	21.275	28.907	30.480
Car fuel consumption – natural gas	in kg	2.537	2.192	2.663	2.081
Vehicle km	in km	671.835	532.396	682.868	699.349
Indirect emissions (Scope 3)	in t CO ₂ e	-	-	26.528.697	18.715.788

¹ Only those costs were recorded that were reported by the employees and settled via travel expense accounting.

² Only costs incurred by travel bookings outside the travel agency were recorded (e.g. employee bought a train ticket at the counter).

³ There is currently no company-specific recording for this value.

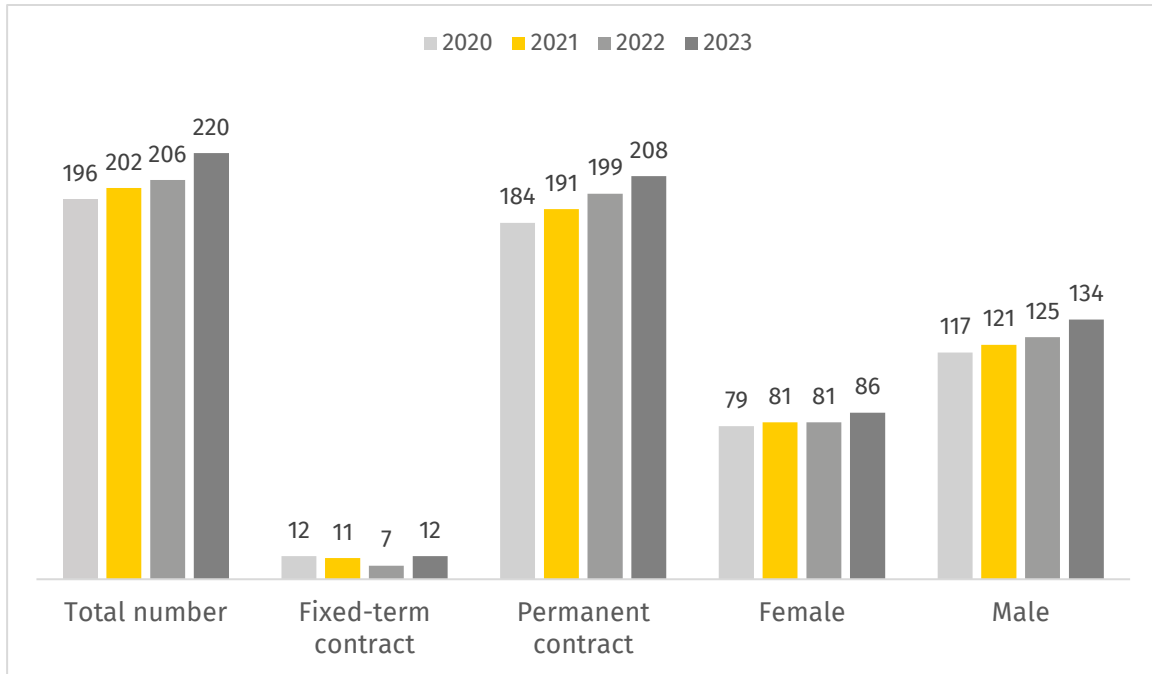
Social affairs

In the area of social affairs, our focus is on employees. We deal with issues here such as human rights, diversity, working conditions and training. The corporate culture, family- and life phase-oriented HR policy and the protection of employees' health are particularly important for us. A core topic is the performance indicator LTIF, which measures the current status of occupational safety and lists accidents with lost time. Furthermore, with an attractive and fair remuneration system, health protection offers and measures, options for home office and mobile working as well as diversity, we ensure a modern and friendly working environment that enables the compatibility of career and family. This also includes data security. The coronavirus pandemic in particular has led to a high degree of digitalized processes and at the same time increased the requirements. Since 2022, the new directive for information security has been in force, which meets the current challenges in this area. Social commitment is also an important part of the corporate culture of VNG Handel & Vertrieb GmbH. Under the umbrella of the VNG Foundation, VNG AG bundles social, cultural and welfare activities and projects in the fields of science, education, art, sport, culture, and social welfare.

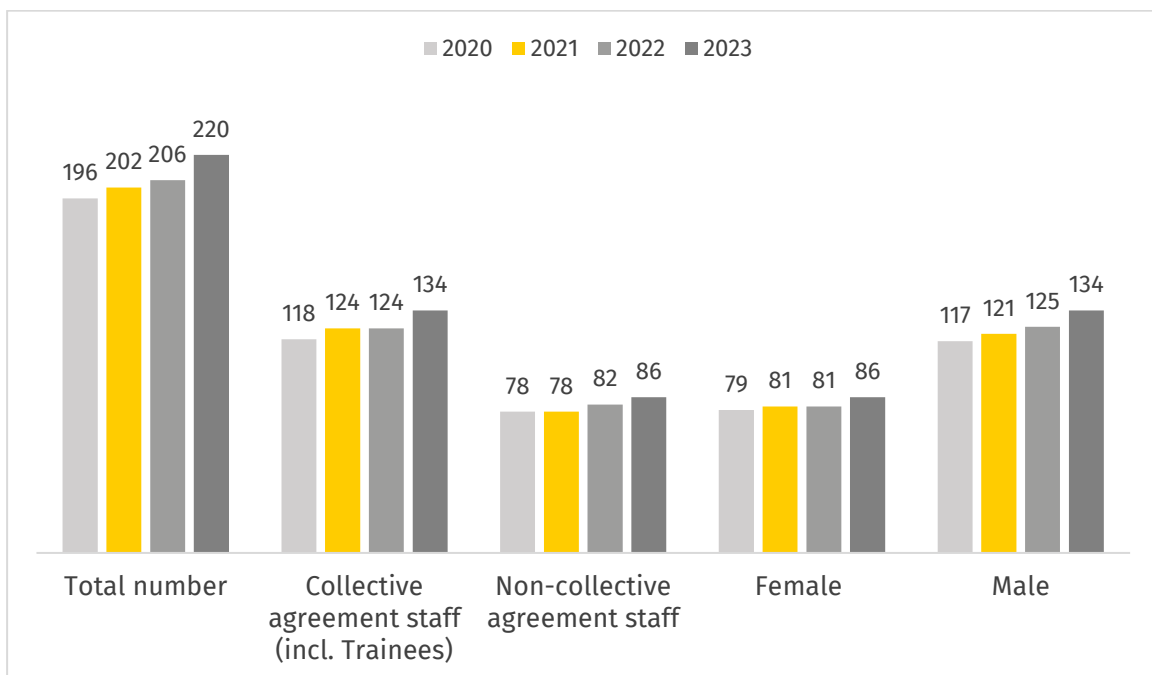
Our key figures in social welfare matters

Key figure		2020	2021	2022	2023
LTIF		0	0	0	0
Proportion of women in leadership positions	in %	24,24	28,13	32,4	30,56
Number of employees covered by employee benefits	in %	100	100	100	100
Proportion of employees covered by collective agreements:	in %	1. 39,8 2. 60,2	1. 38,6 2. 61,4	1. 39,8 2. 60,2	1. 39,1 2. 60,9
1. paid above general pay scale 2. paid in line with general pay scale					
Use of training on offer	employees	211	209	216	219

Total number of employees by employment contract and gender



Total number of permanent employees by employment type and gender



Total number of newly hired employees and staff functions by age group, gender and region

	2020	2021	2022	2023
Total number of newly hired employees	10	15	12	23
Fixed-term contract	5	6	3	8
Permanent contract	5	9	9	15
Female	3	4	2	6
Male	7	11	10	17
Collective agreement staff (incl. Trainees)	10	14	9	2
Non-collective agreement staff	0	1	3	21
Saxony region	10	15	11	23
Hessen region	0	0	1	0
Up to 25 years	0	3	2	2
26 – 35	5	8	5	12
36 – 45	4	2	1	8
46 – 55	1	2	3	1
From 56	0	0	1	0